APPENDIX

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

August Term, 1981

FILED

JUL 22 1982

SECOND CIRCUIT

No. 646

DENNIS McCABE,	•	
	•	
Petitioner-Appellant,	•	
	•	
-against-	•	Docket No.
	•	81-4175
COMMISSIONER OF INTERNAL REVENUE,	•	
	•	
	•	
Respondent-Appellee,	•	
	•	
	•	

Before: MESKILL and CARDOMONE, *Circuit Judges*, and HOLDEN, *District Judge*.*

Order Amending Opinion

It is hereby ORDERED that the majority opinion in the above case is amended as follows:

*Honorable James S. Holden, Chief Judge of the United States District Court for the District of Vermont, sitting by designation.

On page 7 the final paragraph commencing with the words "We turn now" found at lines 27 through 32, and continuing on page 8 lines 1 through 16 is eliminated.

On page 8 the second sentence of the first full paragraph commencing with the words "Since the record" found at lines 19 through 21 concluding with the words "the Tax Court." is eliminated.

In all other respects the majority opinion remains unchanged.

THOMAS J. MESKILL, U.S.C.J.

RICHARD J. CARDAMONE, U.S.C.J.

JAMES S. HOLDEN, U.S.D.J.